

**SYLLABUS  
REGIONAL TAX**

**Description:**

Along with the development of local autonomy era and its fundamental laws, regional tax is one of the local revenue sources which has a significant function to fund the local government's programs. This course discusses regional tax including its definition, types, calculations, and management aspects. The discussion starts with the definition of tax, the fundamentals and functions of regional tax, and followed by discussions on the types of taxes based on the applicable law. Subsequently, tax collection system and regional tax administration, and finally, audit and legal aspects of regional tax will be discussed in the course.

**Objectives:**

This course aims to serves as a learning experience so that students are able to:

1. define regional tax and its numerous aspects
2. understand the functions, types, and the procedures of regional tax collection system
3. calculate regional tax potentials based on the data provided
4. comprehend the system, audit, and legal aspects of regional tax

**Learning Strategy:**

This course on regional tax is conducted in a semi-classical method and seminars. Lecturer delivers the topics and students respond to that by looking for the materials and discussing the topics in class presentations. This course highly appreciates class participation in the form of questions, opinions, or presentation's revision.

**References:**

1. Law and tax regulations of Republic Indonesia available for download on the website of the Directorate General of Tax: pajak.co.id (UU, Pt)
2. Local Regulations and regional tax regulations (as examples) / Perda
3. Books on Taxation in Indonesia

## Course Plan / Schedule

Meeting	Topic	Learning Strategy	References
1	Syllabus explanation and introduction	K	Syllabus, <i>UU, Bk</i>
2	Definition and types of regional taxes	S / K	<i>UU, Perda, Pt, Bk</i>
3	Land and Building Tax	S / K	<i>UU, Perda, Pt, Bk</i>
4	Tax on Fees for Acquisition of Rights to Lands and Buildings	S / K	<i>UU, Perda, Pt, Bk</i>
5	Vehicle tax, Vehicle Title Transfer Fee	S / K	<i>UU, Perda, Pt, Bk</i>
6	Fuel tax, surface water tax, cigarette tax	S / K	<i>UU, Perda, Pt, Bk</i>
7	Hotel tax	S / K	<i>UU, Perda, Pt, Bk</i>
<b>MIDTERM EXAMINATION</b>			
8	Restaurant tax	S / K	<i>UU, Perda, Pt, Bk</i>
9	Restaurant tax	S / K	<i>UU, Perda, Pt, Bk</i>
10	Entertainment and advertisement tax	S / K	<i>UU, Perda, Pt, Bk</i>
11	Public lighting tax and nonmetallic mineral and gemstone tax	S / K	<i>UU, Perda, Pt, Bk</i>
12	Parking tax, ground water tax, and swiftlet nest tax	S / K	<i>UU, Perda, Pt, Bk</i>
13	Tax audit and tax dispute	S / K	<i>UU, Perda, Pt, Bk</i>
14	Objections, appeals, lawsuits, and tax issues	S / K	<i>UU, Perda, Pt, Bk</i>

## Assessment

The grading system for this course consists of several components:

Presentation	15%
Task	15%
Class Participation	20%
Midterm Examination	25%
Final Examination	25%